

RICHFIELD
CITY

June 30, 2008
FISCAL YEAR ENDING

CERTIFICATION OF BUDGET

ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Richfield City for the fiscal year ending June 30, 2008 as approved and adopted by resolution or ordinance dated June 21, 2008. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

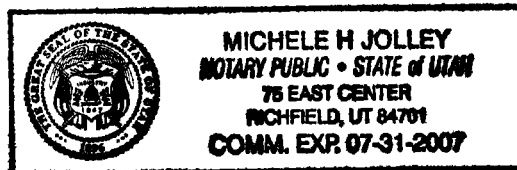
was held on June 7, 2008 for all budgetary funds.

Signed: Michael Longston
(Budget Officer)

Subscribed and sworn to this 21st day

of June, 2008.

Michele H. Jolley
(Notary Public)



RICHFIELD CITY

Governmental Unit

2007/2008

Fiscal Year

GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3100	TAXES			
3110	General Property Taxes - Current	461,571.00	476,110.00	529,913.00
3120	Prior Years' Taxes - Delinquent	23,974.00	15,000.00	15,715.00
3130	General Sales & Use Taxes	2,175,560.00	2,580,000.00	2,660,801.00
3140	Franchise Taxes	222,978.00	218,000.00	218,000.00
3145	Communications Tax	90,094.00	90,000.00	90,000.00
3150	Transient Room Tax	50,939.00	50,000.00	50,000.00
3161	Re-appraisals			
3162	Assessing & Collecting - State-wide Levy			
3163	Assessing & Collecting - County Levy			
3170	Fee-in-Lieu of Property Taxes	91,752.00	96,000.00	96,000.00
3190	Penalties & Interest on Delinquent Taxes			
3200	LICENSES AND PERMITS			
3210	Business Licenses & Permits	45,970.00	46,000.00	47,000.00
3220	Non-business Licenses & Permits			
3221	Building, Structures, & Equipment	96,990.00	180,000.00	100,000.00
3222	Marriage Licenses			
3223	Motor Vehicle Operation			
3224	Cemetery - Burial Permits	10,750.00	14,000.00	14,000.00
3225	Animal Licenses and Shelter Fees	4,886.00	3,800.00	4,000.00
	Planning and Zoning Fees	2,895.00	9,000.00	5,000.00
3300	INTERGOVERNMENTAL REVENUE			
3310	Federal Grants			
3311	General Governemnt			
3312	Public Safety	21,781.00	3,000.00	0.00
3313	Highways and Streets			
3315	Health			
3317	Cultural - Recreation			
3330	Federal Payments in Lieu of Taxes			
3340	State Grants			
	Library Grants	12,694.00	6,399.00	6,000.00
3350	State Shared Revenue			
3356	Class "C" Road Fund Allotment	297,045.00	300,000.00	300,000.00
3358	Liquor Fund Allotment	8,435.00	9,083.00	9,000.00
3370	Grants from Local Units: _____			
	Sevier County - County Fires	45,505.00	55,650.00	56,000.00
	Justice Court Reimbursement	24,476.00	22,000.00	23,000.00
	Airport Fuel Tax Receipts	2,254.00	3,000.00	4,000.00

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3400	CHARGES FOR SERVICES			
3410	General Government			
3411	Court Costs, Fees & Charges (Clerk)			
3412	Recording of Legal Documents (Recorder)			
3413	Zoning & Subdivision Fees			
3415	Sale of Maps & Publications			
3416	Auditor's Fees			
3417	Surveyor's Fees			
3418	Treasurer's Fees			
3420	Public Safety			
3421	Special Police Services			
3422	Special Protective Services			
3423	Corrective Fees (Jail)			
3430	Streets & Public Improvements			
3431	Street, Sidewalk & Curb Repairs			
3432	Parking Meter Revenue			
3433	Street Lighting Charges			
3440	Sanitation			
3441	Sewer Charges			
3442	Street Sanitation Charges			
3443	Refuse Collection Charges			
3444	Sale of Waste & Sludge			
3445	Weed Removal & Cleaning Charges			
3450	Health			
3470	Parks, Recreation and Public Property	88,604.00	88,500.00	98,000.00
3480	Cemeteries (Burial Rights)	11,224.00	14,000.00	14,000.00
3490	Miscellaneous Services:			
	Golf Course Revenue	319,425.00	315,000.00	335,000.00
	Swimming Pool Revenue	81,042.00	80,000.00	82,000.00
	Airport Fuel	351,769.00	475,000.00	435,000.00
	Irrigation Fees	3,860.00	4,000.00	3,800.00
	Water and Sewer Administration Income	196,000.00	198,000.00	240,000.00
	Redevelopment & Bldg. Auth. Adm. Income	9,000.00	9,000.00	4,500.00
3500	FINES AND FORFEITURES			
3510	Fines (Library)	4,198.00	4,000.00	4,000.00
3520	Forfeitures			
3600	MISCELLANEOUS REVENUE			
3610	Interest Earnings	92,437.00	105,000.00	103,500.00
3620	Rents & Concessions	22,772.00	35,000.00	28,000.00
3640	Sale of Land	0.00	235,000.00	0.00
3650	Sale of Materials & Supplies	20,571.00	3,000.00	3,000.00
3670	Sales of Bonds			
3680	Other Financing - Capital Lease Obligations			
3690	Miscellaneous Revenue	69,236.00	46,750.00	14,179.00

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GENERAL FUND REVENUES

Account Number	Source of Revenue	Prior Year Actual Revenue 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
3800	CONTRIBUTIONS AND TRANSFERS			
3810	Transfer from: Landfill Fund	17,559.00	11,150.00	11,300.00
3820	Transfer from: Perpetual Care Fund	12,021.00	4,100.00	4,200.00
	Transfer from:			
	Transfer from:			
	Transfer from:			
3850	Loan from:			
3860	Loan from:			
3870	Contribution from Private Sources	12,687.00	0.00	0.00
3880	Beg. Class "B" Road Fund Bal. to be Appropri.			
3890	Beg. General Fund Bal. to be Appropriated		134,157.00	
	TOTAL REVENUES	5,002,954.00	5,938,699.00	5,608,908.00

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4100	GENERAL GOVERNMENT			
4110	Legislative			
4111	Commission or Council			
4112	Legislative Committees & Special Bodies			
4113	Ordinances & Proceedings			
4120	Judicial			
4121	City & Precint Courts			
4122	Juvenile Court			
4123	District & Circuit Courts			
4124	Law Library			
4130	Executive & Central Staff Agencies			
4131	Executive			
4132	Boards & Commisions			
4133	Central Purchasing			
4134	Personnel			
4135	Budgeting			
4136	Data Processing			
4137	Microfilming			
4140	Administrative Agencies	464,179.00	515,400.00	552,609.00
4141	Auditor			
4142	Clerk			
4143	Treasurer			
4144	Recorder			
4145	Attorney	3,038.00	25,000.00	20,000.00
4146	Surveyor			
4147	Assessor			
4150	Non-Departmental	111,827.00	120,000.00	120,000.00
4160	General Governmental Buildings	182,722.00	181,262.00	184,340.00
4170	Elections			
4180	Planning & Zoning			
4190	Education & Community Promotion			
	Youth City Council	2,642.00	2,500.00	3,000.00
4200	PUBLIC SAFETY			
4210	Police Department	1,019,096.00	1,132,088.00	1,224,974.00
4220	Fire Department	163,637.00	163,091.00	159,390.00
4230	Corrections (Jail)			
4240	Protective Inspection (Building Inspection)	67,275.00	76,302.00	95,965.00
4250	Other Protective			
4252	Agricultural Inspection			
4253	Animal Control & Regulation			
4254	Flood Control			
4255	Emergency Services (Civil Defense)			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4300	PUBLIC HEALTH			
4310	Health Services			
4360	Infirmaries			
4400	HIGHWAYS & PUBLIC IMPROVEMENTS			
4410	Highways	420,699.00	560,000.00	583,095.00
4415	Class "C" Road Program	233,110.00	300,000.00	308,562.00
4420	Sanitation			
4430	Sewage Collection & Disposal			
4440	Shop & Garage	69,409.00	77,348.00	81,115.00
	Irrigation	42,864.00	44,837.00	47,022.00
	Airport	414,363.00	575,220.00	472,685.00
4500	PARKS, RECREA. & PUBLIC PROPERTY			
4510	Park & Park Areas	164,629.00	169,820.00	179,606.00
4540	Park Lighting			
4560	Recreation & Culture	192,365.00	212,500.00	253,030.00
4580	Libraries	139,033.00	126,339.00	138,538.00
4590	Cemeteries	83,511.00	84,064.00	101,122.00
	Golf Course	356,653.00	330,774.00	338,902.00
	Swimming Pool	237,091.00	240,900.00	250,416.00
	Senior Center	1,800.00	2,100.00	2,100.00
4600	COMMUNITY & ECONOMIC DEVEL.			
4610	Community Planning			
4620	Community Development	125,314.00	118,668.00	133,147.00
4630	Urban Redevelopment & Housing			
4650	Economic Development & Assistance			
4660	Economic Opportunity			
4700	DEBT SERVICE			
4710	Principal and Interest	50,486.00	50,486.00	50,486.00
4800	TRANSFERS AND OTHER USES			
4810	Transfer to: Capital Improvement Fund	290,452.00	830,000.00	283,804.00
4820	Transfer to:			
	Transfer to:			
	Transfer to:			
	Transfer to:			

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GENERAL FUND EXPENDITURES

Account Number	Nature of Expenditure	Prior Year Actual Expenditures 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
4850	Loan to:			
4860	Loan to:			
4870	Use of Restricted/Reserved Fund Balance			
4871	Class "B" Road Funds			
4900	MISCELLANEOUS			
4910	Judgments & Losses			
4970	FEMA Reimbursement of Flood Costs			
4980	Other Flood Costs			
	Contingencies	0.00	0.00	25,000.00
4880	Appropriated Increase in Fund Balance	166,759.00		
	TOTAL EXPENDITURES	5,002,954.00	5,938,699.00	5,608,908.00

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SPECIAL REVENUE FUND (Explain Nature of Fund) BUILDING AUTHORITY

FORM 1

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Rental Income	290,667.00	296,595.00	156,515.00
	Interest Income	4,146.00	4,500.00	1,500.00
	Land Sales	0.00	160,000.00	0.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance		52,400.00	
	TOTAL REVENUES & OTHER SOURCES	294,813.00	513,495.00	158,015.00
	EXPENDITURES:			
	Bond Principal Payments	286,160.00	291,995.00	151,915.00
	Other	4,514.00	6,500.00	4,600.00
	OTHER USES:			
	Transfer to: Capital Improvement Fund	0.00	215,000.00	0.00
	Budgeted increase in fund balance	4,139.00	0.00	1,500.00
	TOTAL EXPENDITURES & OTHER USES	294,813.00	513,495.00	158,015.00

SPECIAL REVENUE FUND (Explain Nature of Fund) UDAG

FORM 1

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Interest Income	2,116.00	560.00	560.00
	OTHER SOURCES:			
	Transfer from:			
	Usage of beginning fund balance	40,836.00	0.00	0.00
	TOTAL REVENUES & OTHER SOURCES	42,952.00	560.00	560.00
	EXPENDITURES:			
	OTHER USES:			
	Transfer to: Water Fund	42,952.00	0.00	0.00
	Budgeted increase in fund balance	0.00	560.00	560.00
	TOTAL EXPENDITURES & OTHER USES	42,952.00	560.00	560.00

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FORM 2

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RICHFIELD CITY

Governmental Unit

2007/2008

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CAPITAL PROJECTS FUND

FORM 4

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund	290,452.00	830,000.00	283,804.00
	Interest Income	3,138.00	10,000.00	0.00
	Contributions from Private Sources	17,036.00	6,000.00	0.00
	Bond Proceeds	807,700.00	2,984,000.00	1,500,000.00
	Transfer from Water Fund	12,500.00	0.00	0.00
	Transfer from Sewer Fund	12,500.00	0.00	0.00
	Transfer from Redevelopment Fund	0.00	82,248.00	0.00
	Transfer from Building Authority	0.00	215,000.00	0.00
	Intergovernment Revenue	300,403.00	220,000.00	150,000.00
	TOTAL REVENUE	1,443,729.00	4,347,248.00	1,933,804.00
	Beginning Fund Balance	378,694.00	379,581.00	1,072,538.00
	TOTAL AVAILABLE FOR APPROPR.	1,822,423.00	4,726,829.00	3,006,342.00
	EXPENDITURES:	1,442,842.00	3,654,291.00	2,341,322.00
	TOTAL EXPENDITURES	1,442,842.00	3,654,291.00	2,341,322.00
	Ending Fund Balance	379,581.00	1,072,538.00	665,020.00

OTHER FUNDS (Explain nature of fund) CEMETERY PERPETUAL CARE

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	REVENUES:			
	Transfers from General Fund			
	Interest Income	2,959.00	4,100.00	4,200.00
	Other additions: Perpetual Care Revenue	10,981.00	14,000.00	16,000.00
	Beginning fund balance to be appropriated			
	TOTAL REVENUE	13,940.00	18,100.00	20,200.00
	EXPENDITURES:			
	Transfer to General Fund	12,020.00	4,100.00	4,200.00
	Appropriated increase in fund balance	1,920.00	14,000.00	16,000.00
	TOTAL EXPENDITURES	13,940.00	18,100.00	20,200.00

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ENTERPRISE FUND: WATER FUND

FORM 3

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	880,722.00	873,300.00	883,300.00
	Interest Earned	2,102.00	0.00	0.00
	Other:	110,160.00	80,000.00	25,000.00
	TOTAL OPERATING REVENUE	992,984.00	953,300.00	908,300.00
	OPERATING EXPENSES:			
	Personal Services	125,293.00	131,684.00	137,781.00
	Contractual Services	103,597.00	130,000.00	135,000.00
	Material and Supplies	135,106.00	147,000.00	141,000.00
	Depreciation	169,128.00	175,000.00	175,000.00
	Other	130,833.00	138,500.00	159,200.00
	TOTAL OPERATING EXPENSE	663,957.00	722,184.00	747,981.00
	OPERATING INCOME (LOSS)	329,027.00	231,116.00	160,319.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	13,715.00	22,000.00	10,000.00
	Interest Expense	(117,860.00)	(114,248.00)	(104,168.00)
	Capital Contributions from Outside Sources			
	Operating transfers from: UDAG	42,952.00	0.00	0.00
	Water Impact Fees	85,734.00	150,000.00	45,000.00
	Operating transfers to: Cap. Impr. Fund	(12,500.00)	0.00	0.00
	NET INCOME (LOSS)	341,068.00	288,868.00	111,151.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			

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ENTERPRISE FUND: SEWER FUND

FORM 3

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	817,801.00	825,000.00	825,000.00
	Interest Earned	0.00	0.00	0.00
	Other: _____	930.00	1,200.00	0.00
	TOTAL OPERATING REVENUE	818,731.00	826,200.00	825,000.00
	OPERATING EXPENSES:			
	Personal Services	174,699.00	179,129.00	193,278.00
	Contractual Services	26,007.00	33,000.00	32,300.00
	Material and Supplies	48,157.00	70,000.00	70,000.00
	Depreciation	284,884.00	285,000.00	285,000.00
	Other	130,088.00	131,000.00	152,000.00
	TOTAL OPERATING EXPENSE	663,835.00	698,129.00	732,578.00
	OPERATING INCOME (LOSS)	154,896.00	128,071.00	92,422.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees	10,100.00	10,000.00	8,000.00
	Interest Expense	(158,549.00)	(153,302.00)	(143,439.00)
	Capital Contributions from Outside Sources			
	Operating transfers from:	0.00	0.00	0.00
	Sewer Impact Fees	82,469.00	140,000.00	45,000.00
	Operating transfers to: Cap. Impr. Fund	(12,500.00)	0.00	0.00
	NET INCOME (LOSS)	76,416.00	124,769.00	1,983.00

ANALYSIS OF CASH REQUIREMENTS:

CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			

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ENTERPRISE FUND: REFUSE FUND

FORM 3

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	201,587.00	200,000.00	200,000.00
	Interest Earned	0.00	0.00	0.00
	Other: _____	0.00	0.00	0.00
	TOTAL OPERATING REVENUE	201,587.00	200,000.00	200,000.00
	OPERATING EXPENSES:			
	Personal Services	0.00	0.00	0.00
	Contractual Services	194,829.00	195,000.00	195,000.00
	Material and Supplies	3,813.00	5,000.00	5,000.00
	Depreciation	0.00	0.00	0.00
	Other	0.00	0.00	0.00
	TOTAL OPERATING EXPENSE	198,642.00	200,000.00	200,000.00
	OPERATING INCOME (LOSS)	2,945.00	0.00	0.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from: UDAG			
	Water Impact Fees			
	Operating transfers to: Cap. Impr. Fund			
	NET INCOME (LOSS)	2,945.00	0.00	0.00

ANALYSIS OF CASH REQUIREMENTS:

CASH OPERATING NEEDS:			
Net Income (Loss)			
Plus: Depreciation			
Less: Major Improvements & Capital Outlay			
Bond Principal Payments			
TOTAL CASH PROVIDED (REQUIRED)			
SOURCE OF CASH REQUIRED:			
Cash Balance at Beginning of Year			
Invest. & Other Curr. Assets to be Converted			
Issuance of Bonds and Other Debt			
Loans from Other Funds			
TOTAL CASH REQUIRED			

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ENTERPRISE FUND: LANDFILL FUND

FORM 3

Account Number	Description	Prior Year Actual 2005 - 2006	Current Year Estimate	Ensuing Year Approved Budget Appropriation
	OPERATING REVENUE:			
	Charges for Services	229,536.00	230,000.00	230,000.00
	Interest Earned	0.00	0.00	0.00
	Other: _____	0.00	0.00	0.00
	TOTAL OPERATING REVENUE	229,536.00	230,000.00	230,000.00
	OPERATING EXPENSES:			
	Personal Services	0.00	0.00	0.00
	Contractual Services	211,838.00	218,700.00	218,700.00
	Material and Supplies	139.00	150.00	0.00
	Depreciation	0.00	0.00	0.00
	Other	0.00	0.00	0.00
	TOTAL OPERATING EXPENSE	211,977.00	218,850.00	218,700.00
	OPERATING INCOME (LOSS)	17,559.00	11,150.00	11,300.00
	NON-OPERATING REVENUE (EXPENSES) AND TRANSFERS:			
	Connection Fees			
	Interest Expense			
	Capital Contributions from Outside Sources			
	Operating transfers from:			
	Water Impact Fees			
	Operating transfers to: General Fund	(17,559.00)	(11,150.00)	(11,300.00)
	NET INCOME (LOSS)	0.00	0.00	0.00

ANALYSIS OF CASH REQUIREMENTS:

	CASH OPERATING NEEDS:			
	Net Income (Loss)			
	Plus: Depreciation			
	Less: Major Improvements & Capital Outlay			
	Bond Principal Payments			
	TOTAL CASH PROVIDED (REQUIRED)			
	SOURCE OF CASH REQUIRED:			
	Cash Balance at Beginning of Year			
	Invest. & Other Curr. Assets to be Converted			
	Issuance of Bonds and Other Debt			
	Loans from Other Funds			
	TOTAL CASH REQUIRED			